



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBa0411/1  
JK:kmg:km

**ASSEMBLY AMENDMENT 1,  
TO 2001 ASSEMBLY BILL 183**

April 10, 2001 – Offered by Representative HOVEN.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 4, line 18: delete lines 18 and 19 and substitute:

3 “(g) Partnerships, limited liability companies, and tax-option corporations  
4 may not claim the credit under this subsection, but the eligibility for, and the amount  
5 of, the credit are based on their payment of expenses under par. (b). A partnership,  
6 limited liability company, or tax-option corporation shall compute the amount of  
7 credit that each of its partners, members, or shareholders may claim and shall  
8 provide that information to each of them. Partners, members, of limited liability  
9 companies, and shareholders of tax-option corporations may claim the credit in  
10 proportion to their ownership interest.”.

11 **2.** Page 8, line 20: delete lines 20 and 21 and substitute:

12 “(g) Partnerships, limited liability companies, and tax-option corporations  
13 may not claim the credit under this subsection, but the eligibility for, and the amount

1 of, the credit are based on their payment of expenses under par. (b). A partnership,  
2 limited liability company, or tax-option corporation shall compute the amount of  
3 credit that each of its partners, members, or shareholders may claim and shall  
4 provide that information to each of them. Partners, members of limited liability  
5 companies, and shareholders of tax-option corporations may claim the credit in  
6 proportion to their ownership interest.”.

7 **3.** Page 12, line 15: delete lines 15 and 16 and substitute:

8 “(g) Partnerships, limited liability companies, and tax-option corporations  
9 may not claim the credit under this subsection, but the eligibility for, and the amount  
10 of, the credit are based on their payment of expenses under par. (b). A partnership,  
11 limited liability company, or tax-option corporation shall compute the amount of  
12 credit that each of its partners, members, or shareholders may claim and shall  
13 provide that information to each of them. Partners, members of limited liability  
14 companies, and shareholders of tax-option corporations may claim the credit in  
15 proportion to their ownership interest.”.

16 (END)